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From:

Sent: Monday, October 04, 2010 5:21:06 PM

To:

Cc:

Subject: RE: IRC 6511 Appeals Case

Based solely on these facts, the section 6511 period for filing a refund claim based on the net operating losses at issue is expired. The protective claim for the year relating to the Ponzi scheme losses would not operate to allow the taxpayer to now file a refund claim based on the net operating losses. Please let me know if you would like to discuss further.